

DEFENSE CASH ACCOUNTABILITY SYSTEM
Accounting
Standard Operating Procedure
July 2001

PURPOSE. To establish general accounting policy and procedural guidance for the Defense Cash Accountability System (DCAS). This standard operating procedure (SOP) is meant to provide overall guidance, not detailed operating procedures. Therefore, this SOP should be used in conjunction with the DCAS student guide to develop detailed desk operating procedures.

GENERAL. Effective March 1, 1999, the Defense Finance and Accounting Service (DFAS) began implementation of Phase 1 of DCAS. Phase 1 is the routing of cross-disbursement transactions from the disbursing/entitlement stations to the accounting field organizations. Supplemental data must be added to these transactions before DCAS will distribute them. Future phases of DCAS will provide for Treasury reporting and reconciliation, distribution of data directly to accounting systems, accounting reconciliations, and elimination of legacy cash reporting systems.

POLICY. DCAS is the Agency's vehicle for processing cross disbursements and collections. This includes chargebacks at the transaction level and summary to detail level. Each network needs to aggressively pursue processing all cross disbursements through DCAS by implementing their disbursing stations/entitlement stations onto DCAS. This would eliminate manual processing and paper and establish a transaction level database for use in reconciling balances between Treasury and the Field.

DEFINITIONS.

General Definitions.

Cross Disbursement/Collection (inter-service). A collection or disbursement made by a disbursing station with funds accounted for by an accounting Center other than the Center that accounts for the disbursing station.

Defense Cash Accountability System. The system developed by DFAS to handle the flow of all cash transactions between disbursing/entitlement stations and accounting field organizations that record the transactions in accounting records. When all phases of DCAS are deployed, DCAS will accomplish Treasury reporting as well as reporting to the DoD accounting network, DoD financial managers, and other federal agencies.

Transaction Chargeback. The transfer of accountability for unsupported disbursements or collections from the accounting station to the paying station, using the departmental budget clearing account F3875 of the paying station.

Transaction for Others (intra-service). A collection or disbursement made by a disbursing station with funds accounted for within its Center's network but at a different station.

Transaction for Self. A collection or disbursement made by a disbursing station with funds the office is accountable for.

DCAS Unique Definitions.

Accounting Center. The DFAS field organization responsible for receiving and processing the status of funds reports from accounting stations that support DoD fundholders.

Awaiting Supplemental Data. Transactions received by DCAS that are accepted as valid cross disbursements or collections and that require additional supplemental data for accounting purposes. The initiating disbursing/entitlement station must review these transactions and add supplemental data before DCAS can further process the transactions.

Declared Duplicate. A suspected duplicate transaction a user confirms and declares as a duplicate. This action discontinues the processing, and the transaction is not distributed from DCAS.

Distributable. Accepted transactions where supplemental data have been added, the transactions have passed the edit/validation requirements of the receiving Center, and will be distributed in the next batch process to the appropriate accounting Centers. Transactions still can be changed in this status.

Distributed. Transactions distributed to the accounting Center during the daily batch process. Transactions have reached final status and can no longer be changed or supplemental information added.

Expanded. Transactions accepted into DCAS that have been expanded into multiple transactions from a single transaction.

Feedback File. The paying and accounting Center feedback files generated at the end of each month that show all of the current month's transactions and their statuses and any prior month's transactions that are still active or any prior month's transactions that reached final status in the current month. The Center uses these files to reconcile DCAS transactions to Treasury reporting.

Out-of-Scope. Transactions received and accepted by DCAS that a user has determined not to be cross disbursements based on the supporting documentation. The user is able to change/correct the transaction and DCAS declares the transaction out-of-scope.

Paying Center. The DFAS field organization responsible for consolidating and reporting to Treasury the disbursements and collections processed by its network's assigned disbursing offices.

Possible Duplicate. A voucher received by DCAS for Cleveland or Denver Centers that has the same voucher number, voucher date, and paying disbursing station symbol number (DSSN) as a previously accepted voucher from a different input source.

Suspected Duplicate. A transaction received by DCAS for Cleveland or Denver Centers that has the same voucher number, date, and paying DSSN as a previously accepted transaction from a different input source.

System Declared Treasury-Level Line of Accounting (LOA) Error - Uncleared. Transactions received and accepted by DCAS that do not pass the DCAS Treasury level edits. The originating office must review and take corrective action.

Treasury-Level LOA Error – Cleared. Transactions that did not pass the DCAS Treasury level edit(s) and are in an uncleared status. When the user inputs the correcting voucher number on the transaction, the status of the transaction changes from uncleared to cleared.

Unloadable. Transactions received by DCAS where the accounting Center cannot be identified because of missing, unrecognizable, or erroneous data. DCAS, therefore, cannot determine whether a transaction is a cross disbursement/collection until the originating office takes corrective action.

User Declared Treasury-Level LOA Error - Uncleared. Transactions received and accepted by DCAS that do not pass supplemental data edits. Although the user determines the transaction is a cross disbursement, it is in error and corrective action is required. The user then selects the button declaring it a User Declared Treasury error. The originating office must follow through with corrective action. .

Work Suspense. Transactions accepted as valid cross disbursements in DCAS, and supplemental data were added but did not pass the edit/validation requirements of the receiving Center.

PROCEDURES.

General Processing.

If source documentation is not available at the input site, each office will implement procedures to obtain the necessary documentation in a timely manner, e.g., Electronic Data Access, fax, mail, e-mail. This should be done immediately after disbursement rather than when the transactions are received in DCAS. All DCAS transactions will be distributed within 3 to 5 working days.

To facilitate DCAS processing, the user will have available the paid vouchers or supporting documentation for input to DCAS. This will enable prompt entry of supplemental data and provide a basis for verifying that all expected transactions are accounted for in DCAS. Separate the vouchers/supporting documentation in accordance with the transaction status in DCAS.

The unloadable, out-of-scope, and Treasury error transactions must be compared to the vouchers and source documentation to identify errors and take corrective actions. For audit purposes, request the Note field be annotated with comments on the disposition of the out of scope and Treasury error transactions. Supervisors must review these transactions to confirm the validity of the changes in status.

Disbursing and entitlement users are responsible for daily reviewing and processing of all transactions that are not in a final status. DCAS provides the capability for processing these transactions via the following menu options. Users should, as a minimum, review each menu option for transactions. If there are transactions, perform the following steps.

1. Cross Disbursement Voucher. For reviewing and adding supplemental data to transactions in awaiting supplemental data status or work suspense status. It is also used for expanding summary lines of accounting. Awaiting supplemental transactions must be cleared and in a distributable status within 3 to 5 working days.

- a. Use the Cross-Disbursement Vouchers menu item to add supplemental data. Based on the Treasury Index, Treasury basic symbol, and accounting station in the LOA, DCAS will provide the appropriate Service formatted screen. Clicking on the voucher detail tab will show the supplemental data elements that are required for input. Once completed and validated, the transaction will become distributable.

b. Use the expand LOA button for those vouchers with a summary LOA total. DCAS will confirm that expanded LOAs add back to the original voucher total regardless of the transaction status. The expanded lines will become distributable after validation.

c. Review work suspense transactions to identify supplemental input error(s). Compare to source documentation, request additional information or help from appropriate sources, and take corrective action.

2. Resolve Unloadable. For reviewing and correcting unloadable transactions. The first review should determine the reason for the error. For example, if there is a problem with the accounting station number, research can determine whether the error is a table or input error. Specific guidance on how to correct unloadable transactions follows. Unloadable transactions must be cleared within 3 to 5 working days.

a. Error: The transaction was reported correctly at Treasury, but the transaction in DCAS was incorrect.

(1) Corrective action for a for-self disbursement. The user must change/correct the transaction. This will result in an out-of-scope declaration or in the funds not under accounting Center error.

a. If out-of-scope declaration, the user confirms and determines whether the proper accounting station received the transaction. The user must copy the transaction on an excel spreadsheet and forward it by email if the accounting station did not receive the transaction.

b. If funds not under accounting center error, select the user declared Treasury button (see operational guide for instructions). Instead of annotating a SF 1081 voucher number, the user inputs "Non DCAS" in the Corr Voucher # field. The user determines if the original transaction was distributed outside DCAS. The user must copy the transaction on an excel spreadsheet and forward it by email if the accounting station did not receive the transaction.

(2) Corrective action for a cross disbursement. The user must correct the transaction and after it is validated, it will result in an awaiting supplemental status. Continue processing as normal.

b. Error: The transaction was incorrectly reported at Treasury.

(1) Corrective action for a for-self disbursement. The user must change/correct the transaction and prepares a SF 1081. Correcting the transaction will result in an out-of-scope declaration or funds not under accounting center error.

a. If out of scope declaration, the user confirms the declaration and prepares a SF 1081. Once the SF 1081 is captured in DCAS, the user follows the same procedure if the "reversal" side of the SF 1081 is unloadable.

b. If funds not under accounting center error, the user selects the user declared Treasury error button (see operational guide for instructions) and prepares a SF 1081. Once the SF 1081 is captured in DCAS, the user follows the same procedure if the "reversal" side of the SF 1081 is unloadable. The user links the two Treasury errors by manually annotating the reciprocal voucher numbers. This action will change both transactions to user declared Treasury error cleared that will not be distributed out of DCAS.

(2) Corrective action for a cross disbursement. The user must declare the transaction a user declared Treasury error and prepare a SF 1081, determine if the original

transaction was distributed outside DCAS, and notify the accounting station of the SF 1081. Once the SF 1081 is captured in DCAS, the user must declare the “reversal” side of the SF 1081 a user declared Treasury error. The user must manually link the transactions by annotating the reciprocal voucher numbers. This action will change the transaction to user declared Treasury error cleared that will not be distributed out of DCAS. The user must add supplemental data to the corrected transaction on the SF 1081 and process as usual.

3. **Resolve Duplicate Vouchers.** For reviewing and resolving possibly duplicate vouchers. Compare hard-copy vouchers and source documentation to determine if duplicate payments were made or if the voucher was loaded in DCAS twice. The duplicate vouchers must be worked within 3 to 5 working days.

4. **Review Out-of-Scope Transactions.** For reviewing and determining correct follow-up action to ensure proper Treasury reporting and distribution to the correct accounting station. These transactions will remain in the DCAS history and will not be distributed.

a. **Error:** The transaction was reported correctly at Treasury and incorrectly in DCAS.

(1) **Corrective action for a for-self disbursement.** If transaction is awaiting supplemental, but review of source documents reveals that the transaction should be for-self, the user must change/correct the transaction. This action will result in an out-of-scope declaration or a funds not under accounting center error.

a. If out-of-scope declaration, the user confirms and determines whether the proper accounting station received the transaction. The user must copy the transaction on an excel spreadsheet and forward it by e-mail if the accounting station did not receive the transaction.

b. If funds not under accounting center error, the user selects the user declared Treasury error button (see operational guide for instructions). Instead of annotating an SF 1081 voucher number, the user inputs “Non DCAS” in the Corr Voucher # field. The user then determines if the original transaction was distributed outside DCAS. The user must copy the transaction on an excel spreadsheet and forward it by e-mail if the accounting station did not receive the transaction.

(2) **Corrective action for a cross-disbursement.** After a transaction is declared out of scope, but further review indicates a transaction should be a cross disbursement, DCAS allows the user to reverse the out-of-scope declaration. Once validated, the transaction will be in an awaiting supplemental status for further processing.

5. **Review/Update Corrections.** For reviewing system and user Treasury-level errors and adding correction voucher information.

Corrective action for system Treasury error for a for-self or cross-disbursement transactions. These transactions are annotated as system Treasury error by DCAS. The user must prepare a SF 1081, determine if the original transaction was distributed outside DCAS, and notify the accounting station of the SF 1081. Once the SF 1081 is captured in DCAS, the user must manually link the transactions by annotating the reciprocal voucher numbers. This action will change the transaction to Treasury error cleared that will not be distributed outside DCAS.

6. **Add New Voucher.** Add vouchers to DCAS manually. Used to add State Department transactions or any voucher transactions not received through a file transfer.

Hard-copy Documentation.

Generally, hard copy documentation will no longer be required for DCAS cross disbursements to include chargebacks. Request for hard copy documentation should only be on an as-needed basis and after exhausting other non-paper means of identifying data. Technicians responsible for posting to the accounting records should have Accounting Center User Role capability for read only purposes. This will allow them to review data in DCAS for missing information before they request hard-copy documentation.

CHARGEBACK PROCEDURES.

Policy.

Process chargebacks in accordance with the DoD FMR 7000.14-R, Volume 3, chapter 11. Chapter 11 prescribes the DoD standard for processing chargebacks, timelines to be adhered to, reasons for chargebacks, and transactions excluded from being charged back. Use a Voucher of Withdrawals and Credits (SF 1081), to process chargeback transactions. Prepare a separate SF 1081 for each payment to be charged back. Do not group more than one payment on an SF 1081. Chargebacks will cite the Budget Clearing Account F3875. If the Disbursing Office (DO) does not clear the transaction from its suspense account within 60 days, the DO must follow the procedures in the DoD FMR 7000.14-R.

Chargeback Guidance Effective Dates.

Chargebacks are processed according to three timeframes: Pre-FY 1997, FY 1997 through FY 2000, and FY 2001 and beyond.

1. Pre-FY 1997 transactions. Chargebacks in suspense accounts for pre-FY 1997 disbursements/collections should have been processed according to the memorandum of the DFAS Director of December 10, 1998, subject: Clearing Aged Intransit Disbursements and Collections. The memorandum outlines actions that should have been taken when transactions upon netting, resulted in an overall disbursement or collection amount.
2. FY 1997 through FY 2000 transactions. Chargebacks for disbursements/collections made in this timeframe must be more than \$250 per transaction. Transactions related to travel advances and settlements, civilian and military pay entitlements, foreign military sales, and fraud can be charged back if \$250 or less. The memorandum of the Under Secretary of Defense (Comptroller) of February 28, 1996, subject: DoD Cross-Disbursements Policy, governs the processing of these transactions.
3. FY 2001 and forward. Chargebacks for disbursements/collections made in this timeframe must be more than \$2,500 per transaction. Transactions related to travel advances and settlements, civilian and military pay entitlements, foreign military sales, and fraud can be charged back if \$2,500 or less. The DoD FMR 7000.14-R, Volume 3, chapter 11, paragraph 1114, provides the chargeback procedures for transactions made on or after October 1, 2000.

Accounting Station to Disbursing Station Chargebacks.

DCAS functionality now provides an automated chargeback process and control, which positions the Agency for a station-to-station policy. DCAS improves upon the minimum timeframes in the DoD FMR. DCAS provides the capability to link the original transaction to the chargeback and provides an entitlement/DSSN/accounting station edit. DCAS streamlines the process, reduces the intransit disbursing processing time, and encourages direct

communication between the accounting station and the disbursing office. This meets the DoD FMR policy.

Chargeback Distribution Flows.

Under DFAS policy, those entitlement/DSSN stations implemented in DCAS will process the chargebacks through DCAS. There are three DCAS distribution flows.

1. Originating DSSN not on DCAS, but the accounting station is. The accounting station initiating the chargeback will prepare an SF 1081 for the chargeback and process it through its servicing disbursing office. The disbursing office/entitlement station processing the chargeback will enter supplemental data regarding the original transaction and the chargeback transaction. DCAS will distribute the transaction to the Accounting Center using existing methods. The Accounting Center will distribute the chargeback transaction to the originating disbursing office/entitlement station via electronic means. As support for the chargeback, the Accounting Center will provide the originating disbursing office/entitlement station printouts of the DCAS information. Forward hard-copy documentation as needed.
2. Originating DSSN and accounting station are on DCAS. The accounting station initiating the chargeback will prepare an SF1081 for the chargeback and process it through its servicing disbursing office. The disbursing office/entitlement station processing the chargeback will enter supplemental data regarding the original transaction and the chargeback transaction. (Note: If the original transaction processed through DCAS, the user will use DCAS to match and link the chargeback transaction to the original transaction.) DCAS will distribute the transaction to the Accounting Center using existing methods. DCAS routes the chargeback to the originating DSSN through the Paying Center. As support for the chargeback, the DSSN/entitlement station can log into DCAS as an Accounting Center user and obtain supporting information regarding the chargeback. Forward hard-copy documentation as needed.
3. Originating DSSN is on DCAS, but the accounting station is not. The accounting station initiating the chargeback will prepare an SF 1081 for the chargeback and route the chargeback with supporting documentation to its Accounting Center. At a minimum, the accounting station must forward an original signed and certified SF 1081 with a reason code (see the DCAS Chargeback Process on page 11 for codes) in the remarks section of the SF 1081, a copy of the dated written request for documentation to the originating office, and the original charge. The Accounting Center will input the chargeback to DCAS for distribution to the originating station. Forward hard-copy documentation as needed.

All unresolved Center to Center chargeback transactions will be cleared using the station-to-station policy.

Chargeback Terms and Conditions. Cross disbursing chargebacks are categorized in DCAS as Type 1 or 2.

1. Type 1 Chargebacks.

a. Transaction level. The process that transfers accountability for unsupported disbursements and collections from the accounting station's records to the disbursing office's records.

b. Summary out of balance. Those cross disbursements not received by the accounting station as a detail transaction, but reported on the Statement of Transactions (DD 1329) to Treasury by the Paying Center. A summary out of balance must be over 6 months, but no later than 12 months before an Accounting Center can initiate a chargeback. This should allow the

Paying Center time to reverse the charge at Treasury and or correct the transaction before the Accounting Center initiates a chargeback. A summary out of balance consists of a DCAS portion and a non-DCAS portion. Both amounts must be processed through DCAS as a chargeback at the Center level only. The amounts will be processed on separate SF 1081s.

2. Type 2 Chargebacks.

Transaction level. Those cross disbursements not processed through DCAS within 60 days from the payment date and charged back to the disbursing station's suspense account by the Paying Center. These are transactions that the disbursing/entitlement user has not processed to a final status in DCAS.

Transactions Excluded From Being Charged Back.

1. Transactions 120 or 180 days from identification as a UMD or a NULO. The 120-day period applies to co-located disbursements (accounting office and DO/entitlement office are in physical proximity to each other), and the 180-day period applies to non-co-located disbursements (accounting office and DO/entitlement station are not in physical proximity, i.e., different field organizations (formerly an OPLOC), different state, different base, etc.). These transactions must be funded as overaged unmatched disbursements and negative unliquidated obligations as prescribed in Volume 3, chapter 11, paragraph 1105.
2. Transactions originating outside DoD, i.e., State Department or GSA.
3. Transactions \$2,500 or less that cite your Treasury Index, appropriation, and station. (However, all transactions related to travel advances and settlements, civilian or military pay entitlements, and FMS transactions can be charged back if \$2,500 or less.) This dollar threshold does not apply to Type 2 chargebacks, meaning the Paying Center should charge back to its paying DSSNs amounts \$2,500 or less that are not distributed within 60 days from date of payment. The logic being that the DSSN has not supported the payment.
4. Suspected fraudulent transactions. These should be reported immediately to the Defense Criminal Investigative Service. However, once a transaction has been determined legally to be fraudulent, it should be charged back immediately.

Application of Chargeback Rules for Transactions.

1. Exhaust all reasonable efforts before initiating a chargeback. This includes viewing raw data in DCAS to identify other accounting data that may help to post the payment, checking EDA on the Web for additional information, communicating with the fund holder, and communicating with the DO or entitlement station that made the payment. All requests for documentation must be dated and in a written form. A request should identify the DSSN (who made the payment), voucher number, voucher date (or cycle), amount, and LOA charged. The request should state that a response must be provided no later than 30 days from the date of communication and a provide a name and number if questions arise.
2. Transactions more than \$2,500 and not older than 120 days (co-located) or 180 days (non-co-located) from identification of a UMD or NULO that cite your Treasury Index, appropriation, and station may be charged back providing the disbursing officer fails to provide supporting documentation within 30 days of the request. Note: Direct your requests for supporting documentation to the proper office. For example, vouchers may be retained at an office other than the DO, i.e., within accounting branches. DCAS contains a POC list to use for voucher requests. Another source for locating DSSN and accounting station POCs is the DFAS Vendor Reference Tool/DSSN on the DFAS home page at www.dfas.mil.

3. Transactions that do not cite your Treasury Index, appropriation, or station regardless of the dollar amount can be charged back if the transaction does not belong within your network. The question to ask is if it is not my station or LOA, does it belong elsewhere in my network? If yes, you cannot charge it back but should redirect the transaction via current procedures to the correct accounting office. If you are unable to establish accountability, request documentation, and if no response within 30 days, you may charge it back. Note: DCAS will record changes in accountability upon implementation of DCAS Treasury reporting and reconciliation.
4. Requesting documentation for transactions \$50 or less is not cost effective and therefore not recommended. Accept and record the transaction into the accounting system. However, contact the DO to improve LOA accuracy and eliminate future occurrences.
5. If a chargeback for \$2,500 or less is received, do not charge it back just because it is under the chargeback threshold. This applies to both transaction level and summary to detail differences. In other words, do not chargeback a chargeback. However, if a trend persists, you may chargeback a chargeback after contacting the DO.
6. If there are differences between the voucher amount reported on the detail automated file (e.g., 110s, 7112s, cross disbursing listings) that represents what went to Treasury and the voucher amount received, chargeback the amount on the automated file. The difference must be above the \$2,500 threshold for charging back.

DCAS CHARGEBACK PROCESS.

Type 1 Transaction Level Chargeback.

Once the accounting station has determined that a transaction meets the chargeback requirements, the user accesses DCAS to determine the chargeback line of accounting and station to complete the SF 1081.

1. Identify on the original transaction, the entitlement station or DSSN. DCAS edits will ensure that the proper chargeback station is used. Although research during the chargeback process may have identified the location, the entitlement or DSSN number is needed to link to its chargeback station.
2. If the transaction has an entitlement station, go to the Entitlement Station Query and locate the chargeback station. If there is no entitlement station, go to the Disbursing Station Query and locate the chargeback station. Also, note whose network the entitlement or DSSN belongs to, to determine the correct chargeback LOA. Note: Cleveland does not use these tables to identify chargeback stations. Go to step 3.
3. Proceed to the chargeback table query to determine the appropriate chargeback LOA. Use the Center identified in step 2 to help locate the chargeback LOA.
4. If the accounting station is not in these tables, access the Station Sole Accounting Responsibility Query to determine the station.
5. Prepare an SF 1081 using the LOA information, POC name and number contacted, date of contact, and reason code for the chargeback. This information is required supplemental input for DCAS. The reason codes listed in DCAS follows.

<u>Code</u>	<u>Type</u>	<u>Meaning</u>
RC	1	Request for supporting documentation not received. Use this code when supporting documentation is not received within 30 days from date of the request and clearly no action is forthcoming from the DO. For example, if documentation is en route from the DO, do not charge back the transaction until you have reviewed the documentation to ensure a chargeback is proper.
CN	1	Corrective action not taken as requested. Use this code when the DO or entitlement station recognized the error but failed to correct it, i.e., failed to initiate an SF 1081. Use this code when charging back summary to detail out of balances.
WA	1	Wrong Treas Index (Dept), Basic Sym, or Acctng Station. Use this code when a transaction cites a Treasury Index, an appropriation (for working capital, use appropriation and limit), or an accounting station not serviced by the accounting center. Transactions that merely cite the wrong accounting station but are accounted for within that network should not be charged back. Those transactions must be redirected to the correct accounting station.
IN	1	Doc insufficient to establish accountability. Use this code when documentation from a DO or entitlement station does not identify the LOA.
FT	1	Legally determined fraudulent transaction. Use this code when a transaction has been determined or proven to be fraudulent. This usually entails criminal investigative documentation.
ND	2	Transaction not dist'd w/i 60 days of payment. Use this code when 60 days from the date of payment has elapsed and the DO or entitlement station fails to distribute or correct the transaction. This type of chargeback is initiated by the Paying Center. Implement controls and processes that obviate the need for this type of chargeback.

6. The Field Site Director of Accounting or his designated representative will approve all SF 1081s before processing by the disbursing office. This ensures management oversight and control of the chargeback process.

7. After the DO processes the SF 1081 along with the other cross-disbursed transactions, supplemental data must be entered. DCAS will identify the LOA as a chargeback and provide the specific chargeback screen for input of data.

8. Input the supplemental data required for the chargeback (F3875 side of the SF 1081). The supplemental data are divided into two parts, chargeback and original. Chargeback pertains to the chargeback voucher information and original pertains to the original voucher information. Populate the chargeback screen with the SF 1081 data. Refer to the DCAS training manual for required supplemental data elements. The original part will be populated when the user matches to the original transaction in DCAS (step 9). If the original transaction was not processed through DCAS, the user will be required to manually input the original voucher information. In addition to adding the supplemental data, DCAS provides a note field capability. Provide pertinent information about the chargeback, including your name and number. DCAS will maintain an audit trail of all notes.

9. For those transactions distributed by DCAS, use the match function to link the original transaction to the chargeback (see operational guide for instructions). For those transactions not distributed through DCAS, the user manually adds the supplemental data.

10. Validate the transaction for distribution.

Type 1 Summary to Detail Chargeback.

Before deriving the amount for a summary to detail chargeback, the Accounting Center must take into account the Paying Center's Type 2 chargebacks. This prevents duplicate chargebacks for the same transaction being initiated from different locations, i.e., the Accounting and the Paying Center.

After the 6-month waiting period, the Accounting Center should coordinate with the Paying Center on any action that affects the amount to be charged back. For a Treasury month difference, identify any transaction in DCAS for that month that is still in an active status, an unlinked User Declared Treasury Error (Type 2), or a linked User Declared Treasury Error processed in the current month. For example, in October 2001, the amount to charge back for a March 2001 summary to detail difference is undistributed transactions 6 months old that have not been accounted for through September 2001 and will not flow through in the month of October 2001. The user determines whether the Paying Center has taken prior action to charge back the undistributed transactions. To confirm the Type 2 dollar amount that should not be included in the summary detail difference, the Accounting and the Paying Centers should reconcile the Type 2 amount (reference Type 2 chargeback section, item 7).

Effective for Treasury months July 2001 and forward, summary to detail differences are charged back after 6-months, but no later than 12 months. Any summary to detail differences relating to Treasury months prior to July 2001, are to be resolved or charged back no later than June 2002. If the differences are not charged back by June 2002, work with your customer for funding.

1. Once an amount has been determined, prepare an SF 1081 by DSSN and appropriation. Annotate the SF 1081 with POC name and number contacted, date of contact, and reason code CN. This information is required supplemental input for DCAS.
2. The Centralized Field Organization Director for Accounting or his designated representative will approve all SF 1081s before they are processed the disbursing offices. This ensures management oversight and control of the chargeback process.
3. After an SF 1081 is processed, it will load into DCAS using existing methods. Supplemental data must be entered. DCAS will identify the LOA as a chargeback and provide the specific chargeback screen for input of data.
4. Input the supplemental data required for the chargeback (F3875 side of the SF 1081). The supplemental data are divided into two parts, chargeback and original. See attached spreadsheet for populating the chargeback and original data fields. In addition to adding the supplemental data, DCAS provides a note field capability. Request you provide pertinent information about the chargeback including your name and number. DCAS will maintain an audit trail of all notes.
5. Validate the transaction for distribution.
6. As support for a summary to detail chargeback, the Accounting Center of the original charge must coordinate with the Paying Center of the original charge and forward a detailed worksheet of the differences. DCAS will provide Excel attachment capability in future releases.

Type 2 Chargeback.

Once a Paying Center has determined that a transaction meets the chargeback requirements, the Center will access DCAS to initiate the chargeback of the undistributed transaction. We suggest prior to and after a transaction is greater than 60 days old from the voucher date, the Paying Center should contact the paying station, identify the problem, and notify them of the chargeback.

1. The Paying Center declares the original transaction a User Declared Treasury Error Cleared (see operational guide for detailed instructions). This freezes the transaction and allows the Paying Center to prepare and process the SF 1081. The SF 1081 will reverse the original cross-disbursement appropriation and charge the DO's F3875 appropriation.
2. The F3875 transaction will be an intra-service for-others transaction; therefore, it will not be in DCAS. These should be worked according to each network's chargeback/suspense procedures.
3. After the Paying Center processes the SF 1081, the reversal of the original transaction will process in DCAS with other cross-disbursed transactions. To process, the Center user selects the chargeback button to pull up the chargeback screen. This allows the "reversal" side of the SF 1081 to become a User Declared Treasury Error Cleared.
4. Input the supplemental data to include the chargeback reason code of ND.
5. Use the match function to link the original transaction to the "reversal" side (see operational guide for detailed instructions).
6. Validating the reversal transaction places it in a User Declared Treasury Error Cleared status. This offsets the original undistributed transaction.
7. For reconciliation purposes, both the Accounting and the Paying Centers should access DCAS or COGNOS and coordinate for the month those transactions reported to Treasury but not distributed to the Accounting network. At a minimum, the coordination should include the DSSN, entitlement station, Treasury year, Treasury month, voucher number and date, beginning fiscal year, basic symbol, subhead/limit, accounting station and amount. This information will be used by the Accounting Center to perform its summary to detail reconciliation.

POSTING TO ACCOUNTING RECORDS.

In Phase 1, DCAS transactions are being distributed to the Accounting Centers. Although each network uses a unique system to provide the DCAS transactions to the accounting station, transactions must be distributed daily. Accounting Centers must confirm the transactions distributed daily from DCAS balances to the transactions captured at the Accounting Center. In turn, the accounting stations must have controls in place to ensure daily retrieval and posting of DCAS transactions to accounting records. Distributed transactions must be posted to the accounting records within 5 working days of receipt.

When an accounting station is unable to record a DCAS transaction, perform the following.

1. If the accounting station has access to DCAS, review transaction and raw data for additional information. If the station does not have access to DCAS, contact your Accounting Center to obtain the information and to request access to DCAS.

2. Check EDA data on the Web for additional information.
3. Contact the originator of the transaction for assistance. Use the DCAS POC Information Query.
4. If necessary, request the hard-copy supporting documentation via facsimile, scan, or other electronic means.
5. If the supporting documentation indicates the transaction belongs within your network, follow your network procedures for redirecting the transaction. If the supporting documentation indicates the transaction belongs outside your network, prepare a SF 1081 and chargeback the transaction to the originating disbursing office.
6. Use the Notes capability in DCAS to record the disposition of transactions that are corrected/changed in or not distributed from DCAS.
7. Provide the originator with feedback on corrective action to prevent future occurrences.

DCAS AND NON-DCAS RECONCILIATION PROCEDURES.

To ensure proper control and accurate financial reporting, the Accounting Center and the Paying Center must account for all transactions regardless of the method of distribution to accounting records. Therefore, each Accounting/Paying Center will perform a monthly reconciliation to Treasury comparing what was reported to Treasury by your Center and other Centers.

The Paying Center will ensure what they reported to Treasury equals what was on the DCAS Paying Center feedback file plus any Non-DCAS cross disbursements they disbursed plus transactions disbursed and accounted for within the Paying Center network. In other words, the Paying Center reconciles what it disbursed and sent out for recording in the accounting records equal to what it reported to Treasury.

The Accounting Center will ensure what was reported to Treasury for their funds equals what is on the DCAS accounting feedback file plus any Non-DCAS cross disbursements disbursed for them plus transactions disbursed and accounted for within the Accounting Center network. In other words, the Accounting Center reconciles what was reported to Treasury for their funds equals what they received and recorded in their accounting records.

The DCAS feedback files are created after the Centers confirm the current month's Treasury information is in DCAS. The Paying Center sets a flag in DCAS to run the end-of-month feedback files for the Paying and Accounting Centers. These files represent all current month transactions, as well as any prior month transactions that were not distributed or were distributed in the current month. The Paying Center file shows the transactions it disbursed. The Accounting Center file shows its accountable transactions.

The detailed information in DCAS allows the Centers to reconcile differences to the detailed level in a timely manner. Centers must coordinate corrective action as well as establish a suspense waiting for the corrective action.

METRICS. Reports will be generated that measure DCAS performance to include the breakout of DCAS statuses, aging of undistributed DCAS transactions, and chargebacks.

Cross Disbursements Monthly Status Reports.

Report 1 is the DCAS Monthly Statistics. This is a cumulative report that reflects all transactions received in DCAS and assigned different statuses such as loadable, unloadable. You will notice an active status and a final status. The active status reflects transactions that require action. The final status reflects completed transactions. The distributed column under final status reflects transactions distributed to the accounting station.

Report 2 is the DCAS Monthly Aging Statistics. The report shows all transactions aged in each category of the active status in Report 1. These transactions will be aged based on disbursing voucher date into three categories, 0-30 days, 31-60 days, and more than 60 days. Active status includes transactions in unloadable, awaiting supplemental, Treasury error-uncleared, user declared Treasury error, work suspense, and suspected duplicate status.

On the tenth of each month, each Center must perform the following steps for all transactions in an active status more than 30 days.

1. Prepare a narrative by DSSN explaining why these transactions have not been distributed.
2. Explain what is being done to correct the situation and to distribute these transactions.
3. Explain what controls were implemented to prevent further occurrences.

This report will be submitted to Roger Pillar via electronic mail at roger.pillar@dfas.mil. At a minimum, these reports will be briefed to the Director of Accounting, DFAS Arlington.

Chargeback Reports.

The Accounting Directorate, Arlington, and the DCAS PMO will develop COGNOS reports to monitor chargebacks. The reports will provide trend analyses and ensure compliance with the DoD FMR. Potential areas for review include unprocessed chargebacks, dollar amount thresholds, and chargeback reasons.

CROSS DISBURSEMENT SUMMARY TO DETAIL CHARGEBACK DATA FIELDS

VOUCHER

LOA Detail Chargeback Screen		Input From Centers	Positions
1	Type	Add from dropdown list	From dropdown
2	DPT	Pre-filled	2
3	TDPT	Pre-filled	2
4	FY	Pre-filled	4 num or 1 alpha
5	BS	Pre-filled	4
6	Limit	Pre-filled	4
7	AAA/ADSN/FSN	Pre-filled	6
8	Amount	Pre-filled	12
9	Reason	Add "CN" from dropdown list	From dropdown
10	Chgbk POC Contacted	Add Receiving Center's POC you contacted concerning summary to detail difference	30
11	Date Contacted	Add date contact was made	8

LOA Detail Original Screen		Field Characteristics
1	Type	From dropdown
2	Voucher #	8
3	Voucher Dt	8
4	Cycle	6
5	DSSN	4
6	Ent Sta	6
7	Dept	2
8	Tdept	2
9	FY	4 num or 1alpha
10	MYR	4
11	Sym	4
12	Limit/SH	4
13	Acct Station	6
14	Amt	15
15	Doc Ref No	15
16	Treas Month	2

Shaded Area represents supplemental data